

COUNTY OF MADERA
GOVERNMENT-WIDE STATEMENT OF NET ASSETS
FOR FISCAL YEAR ENDED JUNE 30, 2002

	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Cash & Cash Equivalents	62,387,028	12,803,284	75,190,312	317,830
Investments			0	
Deposits with Others/Trustees	1,628,128	376,711	2,004,839	7,865
Taxes Receivable	1,374,872	41,917	1,416,789	
Accounts Receivable	327,115	217,240	544,355	1,407,842
Due from Other Funds	546,579	2,158	548,736	
Due from Other Governments	2,807,741		2,807,741	
Internal Balances			0	
Inventories	382,229		382,229	39,666
Prepaid Expenses			0	98,424
Internal Balances	-6,988	6,988	0	
Investment in Retirement Plan			0	671,102
Long-term Taxes Receivable	6,112,022		6,112,022	
Restricted Assets	3,650,717		3,650,717	
Long-Term Loan Receivable	2,430,112	209,929	2,640,041	
Long-term Assessments Receivable	5,395,718	2,663,700	8,059,418	
Total Non-Capital Assets	87,035,271	16,321,928	103,357,199	2,542,729
Capital Assets:				
Land, improvements & CIP	68,803,449	4,535,639	73,339,087	62,715
Other capital assets	208,212,321	35,876,191	244,088,512	2,353,434
Less Accumulated Depreciation	-92,137,456	-13,702,109	-105,839,565	-1,094,760
Total Capital Assets	184,878,314	26,709,721	211,588,034	1,321,389
TOTAL ASSETS	271,913,584	43,031,649	314,945,233	3,864,118
LIABILITIES:				
Payroll Liabilities	1,716,283		1,716,283	1,126,278
Accounts Payable	1,331,926	86,690	1,418,616	
Due to Other Funds	150	83,621	83,771	
Due to Other Governments	85,016	22,628	107,644	
Deferred Revenue	16,757,640	9,208	16,766,848	344,726
Retirement Plan Liability			0	644,191
Future Cost to Close Landfill		5,346,304	5,346,304	
Long-term liabilities			0	
Due within one year	728,677	237,508	966,185	2,518
Due in more than one year	20,871,721	5,248,786	26,120,506	1,248,431
TOTAL LIABILITIES	41,491,412	11,034,745	52,526,157	3,366,144
NET ASSETS			0	
Invested in Capital Assets net	182,961,750	21,049,249	204,010,999	165,740
Restricted for:			0	
Capital projects	1,149,957		1,149,957	
Debt Service	4,259,572	988,200	5,247,773	
Special Revenue	20,524,510		20,524,510	
Unrestricted (deficit)	21,526,383	9,959,454	31,485,837	332,234
TOTAL NET ASSETS	230,422,172	31,996,904	262,419,076	497,974